

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
ASHEVILLE DIVISION

UNITED STATES OF AMERICA,)
Plaintiff,) Case No. 1:19-cv-247
v.)
CHARLES DOUGLAS CLARK;)
KAREN L. CLARK; and)
NORTH CAROLINA DEPT. OF REVENUE,)
Defendants.)

)

COMPLAINT FOR FEDERAL TAXES AND FORECLOSURE OF LIENS

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to collect the unpaid federal income taxes, including statutory additions to tax owed by the defendants Charles D. Clark and Karen L. Clark, and to enforce the corresponding federal tax liens against certain real property located in Haywood County, North Carolina.

JURISDICTION AND VENUE

1. The court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402 and 7403.
2. Venue is proper in this judicial district pursuant to 28 U.S.C. §1391(b) and 28 U.S.C. §1396, because it is the district where the defendants, Charles D. Clark and Karen L. Clark, reside; where the liability for the taxes at issue accrued; and where the real property that is the subject of the action is situated.

PARTIES

3. Defendant Charles D. Clark is a taxpayer residing within the jurisdiction of this Court in Canton, North Carolina. Mr. Clark is named as a defendant in this action because he is the taxpayer against whom the unpaid federal tax liabilities at issue in this action are assessed, and because he has an interest in the subject real properties.
4. Defendant Karen L. Clark is a taxpayer residing within the jurisdiction of this Court in Canton, North Carolina. Mrs. Clark is named as a defendant in this action because she is the taxpayer against whom the unpaid federal tax liabilities at issue in this action are assessed, and because she may have an interest in the subject real properties.
5. The North Carolina Department of Revenue is a government agency of the state of North Carolina, and is responsible for assessing and collecting state taxes. It is named as a party because it may hold an interest in the subject real properties.

COUNT I – COLLECT FEDERAL INCOME TAX ASSESSMENTS

6. Defendants Charles D. Clark and Karen L. Clark failed to file U.S. Individual Income Tax returns (Forms 1040) for the taxable years ending December 31, 2005 and December 31, 2006.
7. The Internal Revenue Service conducted an examination of the Defendants' income taxes for tax years 2005 and 2006, and found tax deficiencies for each of those two years.
8. As a result of those deficiencies, a representative of the Secretary of the Treasury properly and timely made income tax assessments against Charles D. Clark and Karen L. Clark as follows:

Tax Type	Tax Period Ending	Date of Assessment	Amount of Assessment	Outstanding Balance (as of August 26, 2019)
Income (Form 1040)	12/31/2005	08/11/2008	\$202,705.00	\$388,596.12
Income (Form 1040)	12/31/2006	08/11/2008	\$5,652	\$13,514.27
Total Balance Outstanding as of August 26, 2019				\$402,110.39

9. Penalties and interest have accrued according to law on the unpaid balance of the assessments set forth in paragraph 8, and will continue to accrue until paid in full.
10. A delegate of the Secretary of the Treasury gave notice of the tax assessments set forth in paragraph 8 to the defendants, Charles D. Clark and Karen L. Clark, and made demand upon them for the payment of those assessments.
11. The defendants Charles D. Clark and Karen L. Clark sent an offer in compromise to the Internal Revenue Service in an attempt to settle the United States' claims for unpaid federal income taxes for tax years 2005 and 2006. The Internal Revenue Service received the proposed offer in compromise on April 11, 2013, and rejected the offer in compromise on April 25, 2014.
12. Despite notice and demand for payment of the assessments described in paragraph 8 above, Charles D. Clark and Karen L. Clark neglected or refused to make full payment of those assessments to the United States.
13. As of August 26, 2019, Charles D. Clark and Karen L. Clark are indebted to the United States in the amount of \$402,110.39, plus interest and penalties accruing after that date as provided by law.
14. Pursuant to 26 U.S.C. §§ 6321 and 6322, tax liens in favor of the United States arose on the dates of the assessments of the tax liabilities described in paragraph 8, above, and attached to

all property and rights to property belonging to defendants Charles D. Clark and Karen L. Clark, including the real property described in paragraph 17, below.

15. On the dates shown below, the Internal Revenue Service recorded in the County Clerk's office of Haywood County, North Carolina, notices of federal tax lien against Charles D. Clark and Karen L. Clark for the tax periods listed below:

Tax Period Ending	Tax Type(s)	Date Lien Recorded	Date Lien Refiled Under 26 U.S.C. § 6323(g)
12/31/2005	Income	08/02/2010	11/06/2017
12/31/2006	Income	08/02/2010	11/06/2017

COUNT II - FORECLOSURE OF FEDERAL TAX LIENS

16. The United States incorporates paragraphs 1 through 15 by reference, as if fully set forth herein.

17. The following real properties are the subject of this foreclosure action:

- a. The real property located at 759 Mountain Glen Road, Canton, North Carolina 28716, Parcel No. 866-42-64393, and legally described in the General Warranty Deed dated , a true and correct copy of which is attached as Exhibit A.
- b. The real property located at 289 Mountain Glen Road, Canton North Carolina 28716, Parcel No. 866-44-56892, and legally described in the General Warranty Deed registered on December 1, 1989, a true and correct copy of which is attached as Exhibit B.
- c. The undeveloped real property located on Mountain Glen Road in Canton, North Carolina, and having the assigned Parcel No. 866-43-62804, and described in the Deeds and Notice attached as Exhibits C, D, E, and F.
- d. The undeveloped real property located on Mountain Glen Road, Canton, North Carolina, and having the assigned Parcel No. 866-42-69103, and described in the Deeds and Notice attached as Exhibits C, D, E, and F.
- e. The undeveloped real property located on Mountain Glen Road, Canton, North Carolina, Parcel No. 866-42-68209, and described in the Deeds and Notice attached as Exhibits C, D, E, and F.

- f. The real property located on Mountain Glen Road, Canton, North Carolina, Parcel No. 866-42-65181, and described in the Deeds and Notice attached as Exhibits C, D, E, and F.
- g. The real property located Mountain Glen Road, Canton, North Carolina, Parcel No. 866-42-62111, and described in the Deeds and Notice attached as Exhibits C, D, E, and F.
- h. The real property located between Mountain Glen Road and Bronco Trail in Canton, North Carolina, and having Parcel No. 866-41-73344, and described in the Deeds and Notice attached as Exhibits C, D, E, and F.
- i. The real property located on Harley Creek Road, Canton, North Carolina, Parcel No. 866-44-54351. *See* Ex. G, General Warranty Deed.

18. The real property described in paragraph 17 is titled in the names of Charles D. Clark and Karen L. Clark.

19. Charles D. Clark and Karen L. Clark reside at the real property located at 759 Mountain Glen Road, described in paragraph 17.a.

20. The United States of America, by virtue of the tax liens that encumber the real property described in paragraphs 14, 15, and 17, above, is entitled to have the federal tax liens foreclosed, the real property sold, and the proceeds from the sale applied to the unpaid balance of the income taxes owed by the taxpayers, Charles D. Clark and Karen L. Clark.

21. The North Carolina Department of Revenue may hold an interest in the properties described in paragraph 17, above, by virtue of state tax liens that may or may not have attached to those properties.

PRAYER FOR RELIEF

WHEREFORE, the United States prays that the Court:

- A. Enter judgment in favor of the United States and against defendants Charles Douglas Clark and Karen L. Clark with respect to the income tax assessments described in

paragraph 8 above in the amount of \$402,110.39 as of August 26, 2019, plus statutory interest and other additions to tax accruing thereafter until paid in full;

B. Determine, adjudge and decree that, with respect to the assessments described in paragraph 8, above, the tax liens of the United States attached to the subject real properties, and that the United States holds valid and subsisting liens against the subject real properties;

C. Order that the tax liens of the United States be foreclosed against the subject real properties; that the subject real properties be sold; and that the proceeds from the sale of the properties be distributed to the United States and to the other defendants according to the respective priorities of their liens and interests in the subject real properties;

D. Award the United States its costs incurred in prosecuting this action; and

E. Such other and further relief as is just and proper.

Dated this 22nd day of August, 2019.

R. ANDREW MURRAY
United States Attorney

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By: /s/ Sean P. O'Donnell
SEAN P. O'DONNELL
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-514-9641 (v)
202-514-6866 (f)
Sean.P.O'Donnell@usdoj.gov

HAYWOOD COUNTY TAX CERTIFICATION

There are no delinquent taxes due that are in a lien
against parcel number(s). See Below

David B. Francis, Haywood County Tax Collector
Date: 3-29-05 S. Hand

Haywood County--Register of Deeds
Amy R. Murray, Register of Deeds
Inst# 620818 Book 626 Page 137
Pgs: 2 03/29/2005 01:06:40pm

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$ 0.00

Parcel Identifier No. 8664-26-3393 Verified by _____ County on the _____ day of 20
By: 8664-26-5297; 8664-26-8209; 8664-26-2111; 8664-26-5181; 8664-26-9103

Mail/Box to: JAMES W. KIRKPATRICK, III, 95 DEPOT STREET, WAYNESVILLE, NC 28786This instrument was prepared by: JAMES W. KIRKPATRICK, III, 95 DEPOT STREET, WAYNESVILLE, NC 28786

Brief description for the Index: _____

THIS DEED made this 22nd day of February, 20 05, by and between

GRANTOR

RONALD W. THORSON and wife,
SUE THORSON

1/2 undivided interest

GRANTEE

CHARLES DOUGLAS CLARK and wife,
KAREN CLARK

289 Mountain Glen Rd.
Canton, NC 28716

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of _____, EAST FORK Township, HAYWOOD County, North Carolina and more particularly described as follows:

BEING Lots 13, 14, 15 16, 17 and 18 of Mountain Glen Subdivision as shown on the Plat thereof recorded in Plat Cabinet B, Slot 383H, Haywood County Registry, reference to which is hereby made for amore complete description.

SUBJECT TO those restrictive covenants of record.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 589 page 57.

A map showing the above described property is recorded in Plat Book B page 383H.

NC Bar Association Form No. L-3 © 1976, Revised © 1977, 2002

Printed by Agreement with the NC Bar Association - 1981 SoftPro Corporation, 333 E. Six Forks Rd., Raleigh, NC 27609

TRANSFER MADE ON TAX RECORD

DATE 12/1/89 BY SJC

Government
Exhibit
B

REGISTERED

404 PAGE 732

89 DEC-1 PM 3:12

Charles W. Howell
REGISTER OF DEEDS
HAYWOOD CO., N.C.

Excise Tax

Recording Time, Book and Page

1322

Tax Lot No. Parcel Identifier No.
Verified by County on the day of 19.....
by

Mail after recording to

This instrument was prepared by CHARLES W. HIPPS, P.A.

Brief description for the Index

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this 30th day of NOVEMBER , 19 89 , by and between

GRANTOR

GRANTEE

EDWINA SUMMEY CLARK, Widow

CHARLES D. CLARK and wife,
KAREN CLARK
77 North Main Street
Canton, N.C. 28716

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of EAST FORK Township,

HAYWOOD County, North Carolina and more particularly described as follows:

Lot No. 3B, containing 4.68 acres, according to plat of survey entitled "Floy Mae Clark Cogburn Heirs" by Gibson Land Surveying, Keith Gibson, RLS, dated April 24, 1989, revised November 3, 1989, Drawing No. 89 013 114 27 DON 8664, as recorded in Cabinet "C", Slot 409, Haywood County Registry.

SUBJECT TO 30-foot road right of way for the benefit of Lot 1 and Lot 2, location to be determined by heirs, and TOGETHER WITH AND INCLUDING AND SUBJECT TO rights of way of record and as shown on said plat and survey.

BEING a portion of Tract 3, as recorded in Cabinet C, Slot 328, Haywood County Registry.

BEING a part of the property described in Deed Book 399, Page 916, Haywood County Registry.

The property hereinabove described was acquired by Grantor by instrument recorded in
.....

A map showing the above described property is recorded in Plat Book Cab. C page Slot 409...
TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to
the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey
the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and
defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated.
Title to the property hereinabove described is subject to the following exceptions:

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its
corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first
above written.

(Corporate Name)

Edwina Summey Clark (SEAL)
EDWINA SUMMEEY CLARK

By:
President

(SEAL)

ATTEST:

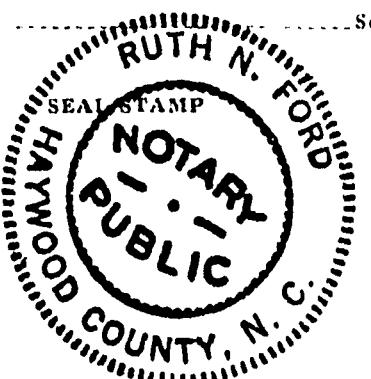
(SEAL)

Secretary (Corporate Seal)

(SEAL)

NORTH CAROLINA, HAYWOOD County.

County.



USE BLACK INK ONLY

I, a Notary Public of the County and State aforesaid, certify that
EDWINA SUMMEEY CLARK, Widow
Grantor,
personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my
hand and official stamp or seal, this 30 day of November, 1985.

My commission expires: 6-6-94

Ruth N. Ford

Notary Public

SEAL-STAMP

NORTH CAROLINA, County.

I, a Notary Public of the County and State aforesaid, certify that
personally came before me this day and acknowledged that he is Secretary of
a North Carolina corporation, and that by authority duly
given and as the act of the corporation, the foregoing instrument was signed in its name by its
President, sealed with its corporate seal and attested by as its Secretary.
Witness my hand and official stamp or seal, this day of 19.....

My commission expires:

Notary Public

The foregoing Certificate(s) of

Ruth N. Ford

is/are certified to be correct. This instrument and this certificate are duly registered at the date and time and in the Book and Page shown on the
first page hereof.

Chancery Court

REGISTER OF DEEDS FOR HAYWOOD COUNTY

By Deputy/Assistant - Register of Deeds

Government
Exhibit

C

TRANSFER MADE ON RECORD

Date 2/27/2004
By Mhm

This instrument prepared by:

JOHN C KERSTEN

a licensed North Carolina attorney.
Delinquent taxes, if any, to be paid
by the closing attorney to the county
tax collector upon disbursement of
closing proceeds.

NORTH CAROLINA GENERAL WARRANTY DEED

Haywood County--Register of Deeds
Amy R. Murray
Inst# 601178 Book 589 Page 57
Excise Tax Paid \$ 280.00
02/27/2004 02:20:04pm

Excise Tax: 280.00

Parcel Identifier No. _____ Verified by _____ County on the _____ day of _____, 20_____
By: _____

Mail/Box to: JOHN C. KERSTEN, KERSTEN & DAVIS, P.A., 95 DEPOT STREET, WAYNESVILLE, NC 28786

This instrument was prepared by: KERSTEN & DAVIS, P.A., 95 DEPOT STREET, WAYNESVILLE, NC 28786

Brief description for the Index: MOUNTAIN GLEN

THIS DEED made this 20th day of February, 20 04, by and between

GRANTOR

DON ROBINSON, JR. and wife,
SUZIE ROBINSON and
LORENE EZELLE ROBINSON, Single

GRANTEE

CHARLES DOUGLAS CLARK and
RONALD W. THORSON as tenants in common
289 Mountain Glen Rd
Canton, NC 28716

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of _____, _____ EAST FORK Township, _____ Haywood County, North Carolina and more particularly described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN BY REFERENCE.

The property hereinabove described was acquired by Grantor by instrument recorded in Book _____ page _____.

A map showing the above described property is recorded in Plat Book B page 383-H.

NC Bar Association Form No. L-3 © 1976, Revised © 1977, 2002

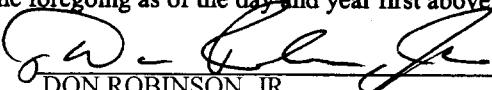
Printed by Agreement with the NC Bar Association - 1981 SoftPro Corporation, 333 E. Six Forks Rd., Raleigh, NC 27609

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

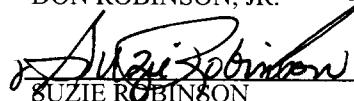
And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions: Restrictive covenants recorded in Book 377, Page 758, Haywood County Registry.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

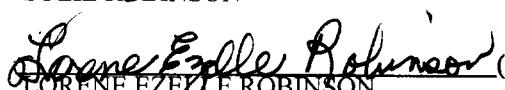
(Entity Name)

 (SEAL)
DON ROBINSON, JR.

By: _____
Title: _____

 (SEAL)
SUZIE ROBINSON

By: _____
Title: _____

 (SEAL)
LORENE EZZELLE ROBINSON

By: _____
Title: _____

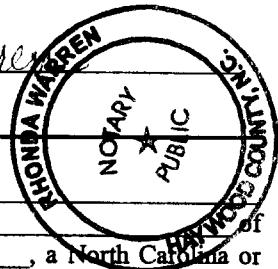
_____ (SEAL)

State of North Carolina - County of Haywood

I, the undersigned Notary Public of the County and State aforesaid, certify that DON ROBINSON, JR. and wife, SUZIE ROBINSON and LORENE EZELLE ROBINSON, Single personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this 20th day of February, 2004.

My Commission Expires: 6/22/2007


Rhonda Warren
Notary Public



State of North Carolina - County of

I, the undersigned Notary Public of the County and State aforesaid, certify that _____ personally came before me this day and acknowledged that he is the _____, a North Carolina or _____ corporation/limited liability company/general partnership/limited partnership (strike through the inapplicable), and that by authority duly given and as the act of such entity, _____ he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____

Notary Public

State of North Carolina - County of

I, the undersigned Notary Public of the County and State aforesaid, certify that _____

Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____

Notary Public

The foregoing
is/are correct
on the f

State of North Carolina, Haywood County
The Forgoing Certificate(s) of RHONDA WARREN /NP
is (are) Certified to be Correct.
This Instrument was filed for Registration on this 27th Day of
February, 2004 in the Book and Page shown on the First Page hereof.

By: _____
NC Bar
Printed

Amy R. Murray By: Rhonda A. Warren
Deputy

at the date and time and in the Book and Page shown

County
- Register of Deeds

ation, 333 E. Six Forks Rd., Raleigh, NC 27609

EXHIBIT "A"

BEING Lot Nos. 2, 7, 8, 9, 10, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25 and Lot 27, Mountain Glen Subdivision, as shown on plat of survey recorded in Plat Cabinet B, Slot G-1, Haywood County Registry; **Less and Excepting** that portion of Lot 25 conveyed by deed of record in Book 382, Page 719, Haywood County Registry.

TOGETHER WITH a right of way described in Deed Book 341, Page 52, Haywood County Registry.

GRANTOR herein quit claims to Grantee an interest Grantor may have expressly or by implication in the roads appearing on the above referenced recorded plat.

PRESENTED TO LAND RECORDS
DATE 12-10-06 BY cty

HAYWOOD COUNTY TAX CERTIFICATION

There are no delinquent taxes due that are in a lien
against parcel number(s) 8664-26-5953

David B. Francis, Haywood County Tax Collector

Date: 12/16 By: m.

Excise Tax \$ 40.00

Haywood County--Register of Deeds
Amy R. Murray, Register of Deeds
Inst# 653691 Book 689 Page 693
Pgs: 3 12/06/2006 09:46:20am
Excise Tax Paid \$ 40.00
Recording Time, Book and Page

Tax Lot No. 8664-26-5953 Parcel Identifier No.
Verified by _____ County on the _____ day of _____, 20_____
by _____

Mail after recording to JWK

This instrument was prepared by Stephen Barnwell

Brief Description for the index

Lot 4, Plat Cabinet B, Slot 383-8

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this _____ day of _____, 2006, by and between

GRANTOR	GRANTEE
LAURA P. SAMAL and husband, SAM SAMAL; and MARGARET PATTON, unmarried	C. DOUGLAS CLARK and wife, KAREN CLARK <i>289 Mountain Glen Rd. Cullowhee, NC 28716</i>

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g., corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of _____, East Fork Township, Haywood County, North Carolina and more particularly described as follows:

BEING all of Lot No. 4, Mountain Glen Subdivision as described on a plat and survey entitled "Mountain Glen Subdivision, Don Robinson, Sr. and Don Robinson, Jr.", by Gibson Land Surveying, Keith Gibson, RLS, dated February 18, 1984, and recorded in Plat Cabinet B, Slot 383-H, Haywood County Registry.

SUBJECT TO that Declaration of Protective Covenants, Conditions, Restrictions, and Assessments for Mountain Glen Subdivision as recorded in Deed Book 377, Page 758, Haywood County Registry.

GRANTOR herein expressly conveys this parcel together with and including those joint road rights-of-way contained in Deed dated June 1, 1983, recorded in Deed Book 341, Page 359, Haywood County Registry, to jointly use that easement and right of way with Grantors.

INCLUDED herewith is the right of the Grantee or their successors in title to top trees located on the adjoining lot number 11 so as to secure a reasonable view from any structure built or located on lot number 4 conveyed herein.

The above-described property BEING all of that certain property described in deed recorded in Deed Book 395 at Page 148 in the Office of the Register of Deeds of Haywood County, North Carolina, devised to the above named Grantees pursuant to the last will and testament of Miriam W. Patton which is filed in the Office of the Clerk of the Probate Court of Davidson County, Tennessee in Will Book 236 at Page 244.

The property hereinabove described was acquired by Grantor by instrument recorded in Book _____, Page _____.

A map showing the above described property is recorded in Plat Book _____, Page _____.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated.

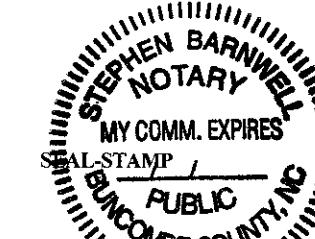
Title to the property hereinabove described is subject to the following exceptions:

1. Easements, restrictions and rights-of-way of record.
2. Ad valorem taxes for the year 2006.

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

Margaret Patton (SEAL)
MARGARET PATTON

Laura P. Samal (SEAL)
LAURA P. SAMAL
Sam Samal (SEAL)
SAM SAMAL



NORTH CAROLINA, Buncombe County.

the undersigned, a Notary Public of the County and State aforesaid, certify that LAURA P. SAMAL and husband, SAM SAMAL, Grantor, personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official stamp or seal, this 8th day of September, 2006.

My commission expires: 8-12-10 Dan Notary Public

WASHINGTON, KING County

I, the undersigned, a Notary Public of the County and State aforesaid, certify that MARGARET PATTON, Grantor, personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official stamp or seal, this 5th day of SEPTEMBER, 2006.

My commission expires: 2/09/09 Danielle Anderson Notary Public

The foregoing Certificate(s) of _____

is/are certified to be correct. This instrument and this certificate are duly registered at the date and time and in the Book and Page shown on the first page hereof.

REGISTER OF DEEDS FOR _____ COUNTY

By _____ Deputy/Assistant-Register of Deeds.

**THIS PAGE
INTENTIONALLY
LEFT BLANK**

Government
Exhibit
E



2016011331
HAYWOOD CO, NC FEE \$26.00

NO TAXABLE CONSIDERATION
PRESENTED & RECORDED
12-29-2016 10:46:21 AM
SHERRI C. ROGERS
REGISTER OF DEEDS
BY: JANE NICKERSON
DEPUTY

BK: RB 920
PG: 1257-1259

PENDING REVIEW FOR TAX LISTING

12-29-16
DATE Harris BY MM

HAYWOOD COUNTY TAX CERTIFICATION

There are no delinquent taxes due that are a lien
against parcel number(s) 8664-16-3105, 8664-16-9631, 8664-16-8314, 8664-26-0238, 8664-16-8028, 8664-26-3515, 8664-36-3134, 8664-36-2358, 8664-36-2613, 8664-36-1885, 8664-37-2130, 8664-37-2413, 8664-27-4426, 8664-17-3344

Mike Matthews, Haywood County Tax Collector

Date: 12-29-16 By: MM

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax \$ 0.00

Parcel Identifier No. 8664-16-3105; 8664-16-9631; 8664-16-8314; 8664-26-0238; 8664-16-8028; 8664-26-3515; 8664-36-3134; 8664-36-2358; 8664-36-2613; 8664-36-1885; 8664-37-2130; 8664-37-2413; 8664-27-4426; and 8664-17-3344

Mail after recording to Van Winkle, Buck, Wall, Starnes & Davis, P.A. Attorney's Initials: WJJ
Post Office Box 7376, Asheville, NC 28802-7376

This instrument was prepared by: Van Winkle, Buck, Wall, Starnes & Davis, P.A.

Brief description for the Index: Lots 2,7,8,9,10, 12, 19, 20,21, 22, 23, 24, pt 25, and 27 Mountain Glen, Plat Cab B-383H

THIS DEED made this _____ day of _____, 2016, by and between:

GRANTOR	GRANTEE
<p>Ronald W. Thorson and wife, Sue Thorson and Charles Douglas Clark and wife, Karen Clark 289 Mountain Glen Road Canton, NC 28716</p>	<p>Charles Douglas Clark and wife, Karen Clark, as tenants by the entireties 289 Mountain Glen Road Canton, NC 28716</p>

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that Grantor, for a valuable consideration paid by Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto Grantee in fee simple, all that certain lot or parcel of land situated in East Fork Township, Haywood County, North Carolina, and more particularly described as follows (the "Property"):

BEING all of Lot Nos. 2, 7, 8, 9, 10, 12, 19, 20, 21, 22, 23, 24, 27, and 25 (less and except that portion of Lot 25 conveyed in Deed Book 382, Page 719) of Mountain Glen Subdivision, as shown on that Plat of survey recorded in Plat Cabinet B, Slot 383H, Office of the Register of Deeds for Haywood County, North Carolina, to which plat reference is hereby made for a more particular description of said lots.

NO TITLE EXAMINATION WAS PERFORMED BY THE PREPARER OF THIS DEED.

THIS PROPERTY DOES NOT INCLUDE GRANTOR'S PRINCIPAL RESIDENCE.

The Property was acquired by Grantor by instrument recorded in Deed Book 589, Page 57.

TO HAVE AND TO HOLD the Property and all privileges and appurtenances thereto belonging to Grantee in fee simple.

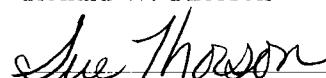
And Grantor covenants with Grantee, that Grantor is seized of the Property in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and Grantor will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated.

Title to the Property is subject to the following exceptions:

Utilities physically located on the Property, ad valorem taxes for the current year and subsequent years, easements and restrictions of record, and any local, county, state, or federal laws, ordinances, or regulations relating to zoning, environment, subdivision, occupancy, use, construction, or development of the subject property, including existing violations of said laws, ordinances, or regulations.

IN WITNESS WHEREOF, Grantor has hereunto set their hands and seals, the day and year first above written.


Ronald W. Thorson (SEAL)


Sue Thorson (SEAL)

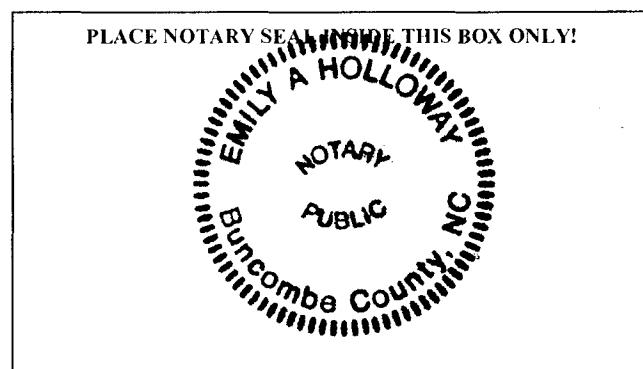
Charles Douglas Clark (SEAL)

Karen Clark (SEAL)

STATE OF NORTH CAROLINA
COUNTY OF Buncombe

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose state therein and in the capacity indicated: **Ronald W. Thorson and Sue Thorson**

Date: 01/16/2016



Emily A. Holloway
Notary Public
(Printed Name of Notary)

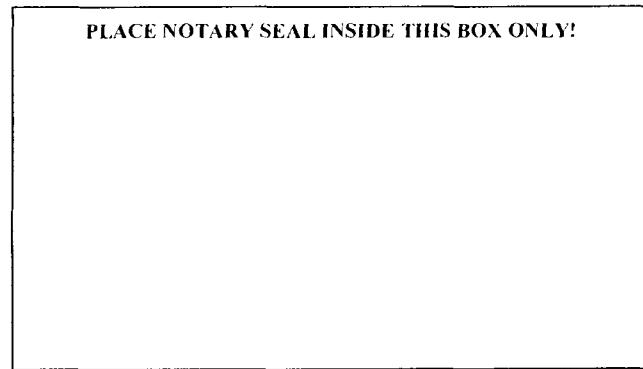
My Commission Expires: 12/16/2017

STATE OF NORTH CAROLINA
COUNTY OF _____

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose state therein and in the capacity indicated: **Charles Douglas Clark and Karen Clark**.

Date: _____

Notary Public



(Printed Name of Notary)

PENDING REVIEW FOR TAX LISTING

DATE 12-29-16 BY hnm

Government
Exhibit
F



2016011342

HAYWOOD CO, NC FEE \$26.00
PRESENTED & RECORDED12-29-2016 12:11:10 PM
SHERRI C. ROGERS
REGISTER OF DEEDS
BY: TARA E. REINHOLD
DEPUTYBK: RB 920
PG: 1306-1309

AFFIDAVIT WITH NOTICE OF COMBINATION

STATE OF NORTH CAROLINA
COUNTY OF HAYWOOD

NOW COMES Charles Douglas Clark, being first duly sworn, deposes and says:

1. That I (we) have acquired property under the following name(s) along with the corresponding title reference.
2. It is my (our) desire to make known that the following name(s) are the same person(s).
3. It is my (our) desire to make known that the following name(s) shall be used for listing of taxes: Charles Douglas Clark

Karen Clark

NAME ON DOCUMENT	TITLE REFERENCE	PREFERRED NAME FOR TAX LISTING	ADDRESS
<u>Karen Clark</u>	<u>689/694</u>	<u>Karen Clark</u>	<u>MTN Glen Rd.</u>
<u>C Douglas Clark</u>		<u>Charles Douglas Clark</u>	
<u>Karen Clark</u>	<u>920/1257</u>	<u>Karen Clark</u>	<u>MTN Glen Rd</u>
<u>Charles Douglas Clark</u>		<u>Charles Douglas Clark</u>	
11	11	11	11
11	11	11	11
11	11	11	11
11	11	11	11
11	11	11	11
11	11	11	11

Parcels listed below are contiguous and we are requesting the Haywood County Land Records/GIS Office to map them as one parcel to be given one new parcel number:

<u>Parcel Number</u>	<u>**Calc. Acreage</u>	<u>Corresponding Legal Reference</u>	<u>Grantee Name</u>	<u>Acct Number</u>
8664-26-5953	2.3305	689/693	G Doug LAS CLARK	
8664-37-2413	10.5	920/1257	Karen CLARK	5-3171
8664-37-2130	7.72	11/11	Charles MUSE CLARK	169845
8664-36-1885	4.77	11 11	Karen CLARK	11

*Note: The above has requested the name change and fully understands that this document does not change the legal documents referenced herein.

**Note: Acreage subject to change after re-mapping.

Future divisions can only be made pursuant to the Subdivision and Pre-Development Ordinance, Title XV, Chapter 152A, County of Haywood, North Carolina, Code of Ordinances.

This 29 day of December, 2016.

Charles Douglas Clark (SEAL)

Karen L Clark (SEAL)

(SEAL)

(SEAL)

NORTH CAROLINA
COUNTY OF HAYWOOD

I, a Notary Public for Haywood County, North Carolina, do hereby certify that

Charles Douglas Clark & Karen Muse Clark personally

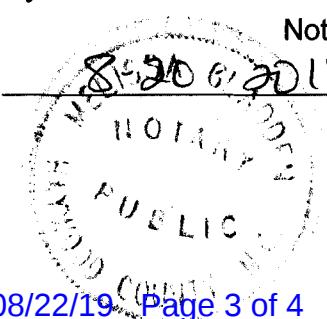
appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this the 29 day of December 2016.

Debbie Gladden

Notary Public

My commission expires: 8/30/2018



<u>Parcel Number</u>	<u>Calc. Acreage</u>	<u>Corresponding Legal Reference</u>	<u>Grantee Name</u>	<u>Acct Number</u>
8664-36-2613	5.16	920/1257	Charles Doug Las CLARK Karen CLARK	169845
8664-36-2358	4.16	11 11	" "	"
8664-36-3134	3.74	11 11	" "	"
8664-16-8028	1.63	11 11	" "	"
8664-26-0238	1.29	11 11	" "	"
8664-16-8314	2.08	11 11	" "	"
8664-16-9631	1.52	11 11	" "	"
8664-26-3515	1.65	11 11	" "	"
8664-27-4426	2.0	11 11	" "	"
8664-16-3105	6.54	11 11	" "	"
8664-26-9103	1.02	589/57 626/137	" "	"
8664-26-8209	1.18	11 11	" "	"
8664-26-5181	1.71	11 11	" "	"
8664-26-2111	1.37	11 11	" "	"

TRANSFER MADE ON RECORD
Date 11/17/05
By Sd

Government
Exhibit
G

HAYWOOD COUNTY TAX CERTIFICATION

There are no delinquent taxes due that are in a lien
against parcel number(s) 8664-45-4351

David B. Francis, Haywood County Tax Collector

Date 11-17-05 By S. Francis

Haywood County--Register of Deeds
Amy R. Murray, Register of Deeds
Inst# 617297 Book 619 Page 1268
Pgs: 3 01/17/2005 12:27:55pm

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$ 0.00

Parcel Identifier No. 8664-45-4351 Verified by _____ County on the _____ day of _____, 20_____
By: _____

Mail/Box to: JAMES W. KIRKPATRICK, III, 95 DEPOT STREET, WAYNESVILLE, NC 28786

This instrument was prepared by: JAMES W. KIRKPATRICK, III, 95 DEPOT STREET, WAYNESVILLE, NC 28786

Brief description for the Index: _____

THIS DEED made this 16th day of December, 20 04, by and between

GRANTOR

KAREN CLARK CRAIN and husband,
GUS CRAIN

GRANTEE

CHARLES DOUGLAS CLARK and wife,
KAREN L. CLARK
289 Mountain Glen Road
Canton, NC 28716

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of _____, EAST FORK Township, HAYWOOD County, North Carolina and more particularly described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN BY REFERENCE.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 404 page 734.

A map showing the above described property is recorded in Plat Book _____ page _____.

NC Bar Association Form No. L-3 © 1976, Revised © 1977, 2002

Printed by Agreement with the NC Bar Association - 1981 SoftPro Corporation, 333 E. Six Forks Rd., Raleigh, NC 27609

File # 05-020-char

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

Karen Clark Crain (SEAL)
KAREN CLARK CRAIN

(Entity Name)

By: _____
Title: _____

Gus Crain (SEAL)
GUS CRAIN

By: _____
Title: _____

_____ (SEAL)

By: _____
Title: _____

_____ (SEAL)

State of North Carolina - County of HAYWOOD

I, the undersigned Notary Public of the County and State aforesaid, certify that KAREN CLARK CRAIN and GUS CRAIN personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this 20th day of December, 2004

My Commission Expires: 8-11-09

Kathleen Mull Creasman
Notary Public



State of North Carolina - County of _____

I, the undersigned Notary Public of the County and State aforesaid, certify that _____ personally came before me this day and acknowledged that _____ he is the _____

corporation/limited liability company/general partnership/limited partnership (strike through the inapplicable), and that by authority duly given and as the act of such entity, _____ he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____

Notary Public

State of North Carolina - County of _____

I, the undersigned Notary Public of the County and State aforesaid, certify that _____

Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____

Notary Public

The for
is/are ce
on the 1
By: _____
NC Ba
Printed

State of North Carolina, Haywood County
The Foregoing Certificate(s) of
KATHLEEN MULL CREAMAN /NP
is (are) Certified to be Correct.
This Instrument was filed for Registration on this
17th Day of January, 2005 in the Book and Page shown
on the First Page hereof.
Amy R. Murray By: Rebecca A. Bellomy
Deputy

at the date and time and in the Book and Page shown
County
- Register of Deeds

ration, 333 E. Six Forks Rd., Raleigh, NC 27609

EXHIBIT "A"

Lot No. 3C, containing 4.68 acres, according to plat of survey entitled "Floy Mae Clark Cogburn Heirs", by Gibson Land Surveying, Keith Gibson, RLS, dated April 24, 1989, revised November 3, 1989, Drawing No. 89 0113 114 27 DON 8664, as recorded in Cabinet "C", Slot 409, Haywood County Registry.

SUBJECT TO 30-foot road right of way for the benefit of Lot 1 and Lot 2, location to be determined by heirs, and TOGETHER WITH and INCLUDING and SUBJECT TO rights of way of record and as shown on said plat and survey.

BEING a portion of Tract 3, as recorded in Cabinet C, Slot 328, Haywood County Registry.

BEING the identical property described in a deed dated November 30, 1989, from Edwina Summey Clark, Widow to Karen Clark Crain and husband, Gus Crain, recorded in Deed Book 404, Page 734, Haywood County Registry.

UNITED STATES DISTRICT COURT
for the
Western District of North Carolina

UNITED STATES OF AMERICA,

Plaintiff)
v.) **Civil Action No. 1:19-cv-247**
)
CHARLES D. CLARK;)
KAREN L. CLARK; and)
NORTH CAROLINA DEPARTMENT OF REVENUE.)
)
Defendant)

SUMMONS IN A CIVIL ACTION

TO: *(Defendant's name and address)*

CHARLES D. CLARK
759 Mountain Glen Road
Canton, North Carolina 28716

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) – or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12(a)(2) or (3) – you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

SEAN P. O'DONNELL
Tax Division, U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, D.C. 20044
(202)514-9641

+

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4(1))

This summon for (name of individual and title, if any)

was received by me on (date) _____.

- I personally served the summons on the defendant at
(place) _____
on (date) _____ ; or
- I left the summons at the individual's residence or usual place of abode with (name) _____, a person of suitable age and discretion who resides there, on (date) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (name of individual) _____, who is designated by law to accept service of process on behalf of (name of organization) _____ on (date) _____ ; or
- I returned the summons unexecuted because _____ ; or
- Other (specify): _____

**My fees are \$ _____ for travel and \$ _____ for services, for a total of
\$ _____.**

I declare under penalty of perjury that this information is true.

Date:

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the
Western District of North Carolina

UNITED STATES OF AMERICA,

Plaintiff)
v.) **Civil Action No. 1:19-cv-247**
)
CHARLES D. CLARK;)
KAREN L. CLARK; and)
NORTH CAROLINA DEPARTMENT OF REVENUE.)
)
Defendant)

SUMMONS IN A CIVIL ACTION

TO: *(Defendant's name and address)*

KAREN L. CLARK
759 Mountain Glen Road
Canton, North Carolina 28716

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) – or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12(a)(2) or (3) – you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

SEAN P. O'DONNELL
Tax Division, U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, D.C. 20044
(202)514-9641

+

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

Civil Action No. 1:19-cv-247

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4(1))

This summon for (name of individual and title, if any)

was received by me on (date) _____.

- I personally served the summons on the defendant at
(place) _____
on (date) _____ ; or
- I left the summons at the individual's residence or usual place of abode with (name) _____, a person of suitable age and discretion who resides there, on (date) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (name of individual) _____, who is designated by law to accept service of process on behalf of (name of organization) _____ on (date) _____ ; or
- I returned the summons unexecuted because _____ ; or
- Other (specify): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of
\$ _____.

I declare under penalty of perjury that this information is true.

Date:

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the
Western District of North Carolina

UNITED STATES OF AMERICA,

Plaintiff)
v.) **Civil Action No. 1:19-cv-247**
)
CHARLES D. CLARK;)
KAREN L. CLARK; and)
NORTH CAROLINA DEPARTMENT OF REVENUE.)
)
Defendant)

SUMMONS IN A CIVIL ACTION

TO: *(Defendant's name and address)*

NORTH CAROLINA DEPARTMENT OF REVENUE
c/o Bryan E. Beatty, Interim General Counsel
P.O. Box 871
Raleigh, North Carolina 27602

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) – or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12(a)(2) or (3) – you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

SEAN P. O'DONNELL
Tax Division, U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, D.C. 20044
(202)514-9641

+

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4(1))***This summon for (name of individual and title, if any)**

was received by me on (date) _____.

I personally served the summons on the defendant at (place) _____ on (date) _____; or

I left the summons at the individual's residence or usual place of abode with (name) _____, a person of suitable age and discretion who resides there, on (date) _____, and mailed a copy to the individual's last known address; or

I served the summons on (name of individual) _____, who is designated by law to accept service of process on behalf of (name of organization) _____ on (date) _____; or

I returned the summons unexecuted because _____; or

Other (specify): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature_____
Printed name and title_____
Server's address

Additional information regarding attempted service, etc: